

3.1 Purpose. Policies, procedures, and general guidance to Indian Affairs employees which are necessary to govern internal Indian Affairs' operations are published in the Basic Manual (IAM). The IAM includes an organizational description, all delegations of authority from the Commissioner and from the Director, Office of Indian Education Programs, and the general policies and procedures for each Indian Affairs program.

3.2 Scope. The directives contained in the Basic Manual apply to all employees under the direction of the Assistant Secretary - Indian Affairs. Tribal governments or tribal organizations operating Indian Affairs' programs under grants, contracts or compacts authorized by the Indian Self Determination and Education Assistance Act, as amended, (25 U.S.C. §450 *et seq.*) may be required to comply with policies and procedures only if required by statute or regulation. Any chapters in this Manual which are applicable to tribal contractors/grantees/compactors will clearly state the statutory or regulatory basis for requiring such compliance.

3.3 Responsibilities.

A. Each Central Office Director is to ensure that the information contained in the IAM is accurate and up-to-date for the programs and functions within the Director's scope of responsibility.

B. The Office of Information Resources Management (OIRM) is responsible for:

(1) maintaining a current set of all Indian Affairs Manual material, excluding Federal Register documents and handbooks;

(2) keeping an historical file including the signed copy of each release;

(3) maintaining a log of IAM releases;

(4) assigning release numbers;

(5) updating the index with each new release; and

(6) ensuring the electronic distribution of such releases.

C. The Office of Audit and Evaluation will provide technical assistance to all Central Office directorates in order to expedite issuance of the new Indian Affairs Manual. During the time required to publish the initial IAM, this office will assume all of the responsibilities otherwise assigned to OIRM for the issuance, release and record keeping functions related to the new manual parts. At the request of the originating office, Audit and Evaluation will format IAM documents in order to maintain consistency of presentation throughout the IAM.

3.3 Style. The primary purpose of the IAM is to communicate management instructions and information. The language of the Manual should be clear and concise. All releases are to be prepared in a medium suitable for electronic distribution..

3.4 Transmittal Memorandum. Originating offices should prepare a memorandum which summarizes the material being transmitted (Illustration 1).

3.5. Chapters. A chapter is the smallest unit of the IAM which will be released. The form and content of text material should be carefully reviewed before it is routed for clearance. The complexity of the activity or program to be described will determine the length of a chapter. It is recommended that material be organized so that chapters do not exceed five pages. This permits easier reference and revision. The following are common elements that should be considered for inclusion in all chapters.

A. Purpose and Objectives. The purpose of the chapter should be stated at the beginning as should a brief description of the objectives of the program or function covered by the chapter.

B. Scope and Policy. If there is any question as to the extent or coverage of a function, a paragraph may be added on the scope of the activity. The Departmental or Indian Affairs policy under which the function is performed should be clearly stated.

C. Authority and Responsibility. The authority to perform the functions described is generally assumed. If, however, the authority is derived from specific legislation or Executive or Secretarial order, an authority statement should be included. A responsibility statement is usually required to describe the organizational assignments, particularly if the responsibility for the function is divided in any way.

D. Definitions, Standards, Requirements. Some chapters may benefit from a definition of terms. Where the activities must meet certain standards or other requirements, those should be identified.

E. Procedures, Miscellaneous. Unless an entire activity is conducted by a single office, a procedures statement may be necessary to describe the sequence of processing and levels at which certain determinations are made. Additional statements may be needed to describe differing procedures at headquarters and in the field, and any other significant information.

F. Reports, Forms. Any reporting requirement or required forms to be used in implementing the directive should be identified. The text should also indicate where the forms may be obtained if the forms are unique to Indian Affairs.

G. Handbooks. If handbooks are used to supplement the guidance contained in the IAM, the title of the handbook(s) needs to be included as does information as to where the handbook(s) may be obtained.

3.6 Format.

A. Paragraphs are the first division within chapters. Each paragraph contains two numbers separated by a period. The first number refers to the chapter and the second number is assigned sequentially to each paragraph within the chapter.

B. Subparagraphs are identified by capital letters of the alphabet.

(1) Further subdivisions are indicated by a numeral in parentheses.

(2) The "rule of two" applies. If there is one paragraph, there must be at least two; if the paragraph is divided into subparagraphs, there must be at least two subparagraphs.

(a) If necessary, a further subdivision is shown by small letters of the alphabet in parentheses.

(b) Divisions below this level are discouraged.

(i) If necessary this last subdivision is identified by small Roman numerals in parentheses.

(ii) Divisions at this level generally indicate a need to edit the text.

C. Illustrations. Examples of how something is to be done are referenced in the text as Illustrations. Illustrations are placed immediately following the chapter in which they are referenced and are identified by part and chapter number in the upper right hand corner. For example:

2 IAM 3
Illustration 1

D. Forms. Samples of blank forms generally will not be shown in the IAM. Forms will only be included if necessary to show how they are filled out, in which case, they will be referred to as Illustrations.

E. Maps. Maps are included immediately following the chapter in which referenced. The identification of the map by part and chapter number is placed in the upper right hand corner. If more than one map is shown, the maps will be numbered consecutively. For example:

3 IAM 2
Map 3

F. Charts. Organizational charts included in the IAM will follow the chapter in which referenced and will be identified by including the part and chapter number in the upper right hand corner. If more than one chart is displayed, the charts will be numbered consecutively. For example:

3 IAM 5
Chart 2

3.7 How to Reference the Manual. Specific paragraphs or subparagraphs of the IAM are referenced by first citing the number of the Part, then "IAM" for Indian Affairs Manual, followed by the paragraph or subparagraph. This paragraph would be referenced as "1 IAM 3.7" while the subparagraph immediately preceding it is "1 IAM 3.6 F" and the subparagraph at the top of this page is "1 IAM 3.6 B (2) (a)."

3.8 Signature Authority.

A. The Assistant Secretary and Deputy Assistant Secretary have authority to sign all IAM releases.

B. The Commissioner and Deputy Commissioner have authority to sign all IAM releases, except those pertaining solely to the Office of Indian Education Programs.

C. The Director and Deputy Director, Office of Indian Education Programs, have authority to sign all Manual releases which affect only Office of Indian Education Programs.

3.9 Clearance Record and Routing. All material proposed for publication in the IAM should be suitable for electronic transmission. A disk containing the transmittal memorandum and the chapter(s) should accompany the hard copy documents. The "surname copy" and the signed original transmittal memorandum and text are the official clearance records.

A. Releases to be signed by the Assistant Secretary or Commissioner should be routed in the following order:

- (1) Managing Central Office Director or head of a staff office.
- (2) Other affected directorates (i.e. Facilities Management would include the Office of Indian Education Programs in the clearance process)
- (3) Office of Audit and Evaluation.
- (4) Executive Secretariat.
- (5) Deputy Commissioner or Commissioner.
- (6) Assistant Secretary or Deputy Assistant Secretary (if applicable).
- (7) Executive Secretariat.
- (8) Office of Audit and Evaluation.

B. Releases signed by the Director, Office of Indian Education Programs, should be routed from the originating Education Division to the Office of Audit and Evaluation prior to signature by the Director or Deputy Director.

C. Review by the Solicitor. Program directors or staff may wish to informally discuss proposed releases with the Solicitor's Office for advice and guidance. If formal concurrence is desired, the releases should be routed through the Solicitor's Office prior to routing to the Office of Audit and Evaluation.

3.10 Distribution of Manual Releases. Within Indian Affairs, releases will be distributed through electronic mail. Electronic distribution will be made to the Assistant Secretary - Indian Affairs; the Deputy Assistant Secretary - Indian Affairs; the Commissioner of Indian Affairs; the Deputy Commissioner of Indian Affairs; Central Office Directors; Area Directors; heads of staff organizations reporting to the Assistant Secretary; heads of staff offices reporting to the Commissioner or Deputy Commissioner; the Chief, Branch of Geographic Information Systems; the Chief, Branch of Fire Management; the Chief, Division of Energy and Minerals; the Chief, Division of Safety Management; and the Chief, Division of Accounting Management. These officials are responsible for ensuring the appropriate distribution to employees under their supervision.

3.11 Availability for Public Inspection. Each area and agency office is to maintain an up-to-date Basic Manual which is available for public inspection. Within headquarters, the Office of Public Information has this responsibility.



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS
Washington, D.C. 20240

Memorandum

To: All Holders of the Indian Affairs Manual

From: Deputy Commissioner of Indian Affairs

Subject: Transmittal of Indian Affairs Manual Part 5, Management Accountability

This Indian Affairs Manual release includes chapters 1 through 5 of Part 5, Management Accountability. The release provides information and guidance in the following areas: (1) audits of BIA operations which are conducted by the Office of Inspector General or the General Accounting Office; (2) resolution of findings or questioned costs identified by certified public accountants who audit tribal grantees and contractors; (3) compliance with OMB Circular A-123, Management Accountability; (4) special requirements associated with tracking and correction of mission critical weaknesses; and (5) development and preparation of the annual assurance statement required by the *Federal Managers Financial Integrity Act*.

Chapters 1 and 2 replace 14 BIAM, Audits, which is rescinded in its entirety. Chapters 3, 4, and 5 are new material.

Deputy Commissioner of Indian Affairs

Filing Instructions:

Remove: 14 BIAM, Audits

Insert: 5 IAM, Management Accountability
Chapter 1, Audits of Internal Operations
Chapter 2, Audits of Contractors/Grantees
Chapter 3, Management Controls
Chapter 4, Mission Critical Weaknesses
Chapter 5, Annual Assurance Statement